IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF NEW YORK

	Х	
	:	
In re	:	Chapter 11
	:	
DOWLING COLLEGE, ¹	:	Case No. 16-75545 (REG)
	:	
Debtor.	:	
	:	
	Х	

AFFIDAVIT OF SERVICE

STATE OF NEW JERSEY)
) ss
COUNTY OF PASSAIC)

I, Ira Nikelsberg, being duly sworn, depose and state:

- 1. I am a Senior Project Manager with Garden City Group, LLC, the claims and noticing agent for the debtor and debtor-in-possession (collectively, the "Debtor") in the above-captioned proceeding. Our business address is 1985 Marcus Ave, Lake Success, New York, 11042.
- 2. On March 28, 2017, at the direction of Klestadt Winters Jureller Southard & Stevens, LLP ("Klestadt"), counsel for the Debtor, I caused true and correct copies of the following documents to be served by e-mail on the parties identified on Exhibit A annexed hereto (Master Service List and Notice of Appearance Parties with e-mail addresses), and by first class mail on the parties identified on Exhibit B annexed hereto (Master Service List Parties):
 - First Supplemental Declaration of Andrew Graiser in Support of Application for Interim and Final Orders Authorizing the Retention of A&G Realty Partners, LLC and Madison Hawk Partners, LLC as Real Estate Advisors to the Debtor, *Nunc Pro Tunc* to the Petition Date [Docket No. 254];

¹ The Debtor in this chapter 11 case (as defined herein), together with the last four digits of the Debtor's federal tax identification number, are as follows: Dowling College (7078). The mailing address for the Debtor is 150 Idle Hour Blvd, Oakdale, NY 11769.

- Notice of Proposed Sale of Residential Portfolio Located at 21 Chateau Drive, Oakdale, NY 11769 ("Notice of Proposed Sale") [Docket No. 255]; and
- Notice of and Debtor's Motion for an Order Extending Exclusive Periods During Which the Debtor may File a Chapter 11 Plan and Solicit Acceptances Thereto [Docket No. 256].
- 3. On March 28, 2017, also at the direction of Klestadt, I caused a true and correct copy of the **Notice of Proposed Sale** to be served by first class mail on the parties identified on Exhibit C annexed hereto (Secured Parties).²

/s/ Ira Nikelsberg	
Ira Nikelsberg	

Sworn to before me this 31st day of March, 2017

/s/ Benjamin Rowner
Benjamin Rowner
Notary Public, State of New Jersey
ID # 2320193
Qualified in Passaic County

Commission Expires October 14, 2019

² The envelopes utilized for the services outlined in Exhibit C included a legend which stated: "Important Legal Documents Enclosed: Please direct a copy of the contents of this envelope to the President, Managing or General Agent."

EXHIBIT A

ACT PROPER CONTROL	Name	Address1	Address2	Address3	Address4	City	State	Zip	Email
MENONCATE NOT MILES	ACA FINANCIAL GUARANTY CORP	ATTN: CARL MCCARTHY, ESQ.				RYE	NY	10580	cmccarthy@aca.com
CHAPTERS ATTORNESS CHAPTERS CARRON CAR	ACA FINANCIAL GUARANTY CORP					RYE	NY	10580	mcheng@aca.com
CHINAMA TABLE		ATTN LAINE A ARMSTRONG	225 BROADWAY, SUITE 1902			NEW YORK	NY	10007	laine@advocatesny.com
Manual Nation Manual Natio		ATTN ARTHUR Z SCHWARTZ	225 BROADWAY, SUITE 1902			NEW YORK	NY	10007	aschwartz@afjlaw.com
HYMAN, LIP CERTIANN BAIL NA CORR SMERIC CAYENIE 9IH LOOK SMERI		ATTN RICHARD J MCCORD, ESQ	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554	rmccord@certilmanbalin.com
FMANUL ILP FMA		ATTN THOMAS J MCNAMARA, ESQ	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554	tmcnamara@certilmanbalin.com
Manual December		ATTN: RICHARD J. MCCORD	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554	rmccord@certilmanbalin.com
DOUBLY AND DYMAN, LIP ATTINIATION OF ROSSMAN, SO SOUR DESTRUCTORS SOUR DESTRUCTOR		ATTN: THOMAS J. MCNAMARA	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554	tmcnamara@certilmanbalin.com
SOULEY ARD SOU	CULLEN AND DYKMAN, LLP	ATTN ELIZABETH M ABOULAFIA, ESQ				GARDEN CITY	NY	11530	eaboulafia@cullenanddykman.com
CAPFLINKEL WILD PC	CULLEN AND DYKMAN, LLP	ATTN MATTHEW G ROSEMAN, ESQ				GARDEN CITY	NY	11530	mroseman@cullenanddykman.com
RESTADT WINTERS JURELLER ATTN: SEAN C., SOUTHARD, ESQ 200 WEST 41ST STREET, 17TH FLOOR NEW YORK NY 10036 Rissibilities and consistent of the season of the s	GARDEN CITY GROUP, LLC	ATTN: IRA NIKELSBERG	1985 MARCUS AVENUE			LAKE SUCCESS	NY	11042	lra.Nikelsberg@gardencitygroup.com
SOUTHARD & STEVENS, LIP SUPERISE JURELER ATTHE LAURENC, KISS, ESQ 20 WEST 41ST STREET, 171H FLOOR SUITE 300 GARDEN CITY NY 10336 Rissisticated accommonship of the process	GARFUNKEL WILD PC	ATTN ADAM T BERKOWITZ ESQ	111 GREAT NECK RD			GREAT NECK	NY	11021	aberkowitz@garfunkelwild.com
SOUTHARD & STEVENS, LIP STEVENS, LIP SOUTH FOR INSTALLAND BY KLEINBERG ESQ 990 STEWART AVENUE SUITE 300 GARDEN CITY NY 11530-9194 https://doi.org/10.1001/10.100		ATTN: SEAN C. SOUTHARD, ESQ	200 WEST 41ST STREET, 17TH FLOOR			NEW YORK	NY	10036	ssouthard@klestadt.com
MINITZ LEVIN COHN FERRIS GLOVSKY AND POPEO PC GLOVSKY AND POPEO PC MINITZ LEVIN COHN FERRIS GLOVSKY AND POPEO PC MINITZ LEVIN COHN FERRIS, GLOVSKY AND POPEO PC MINITZ LEVIN COHN FERRIS, GLOVSKY AND POPEO PC MINITZ LEVIN, COHN FERRIS, GLOVSKY AND POPEO, PC MINITZ LEVIN, COHN FERRIS, MINITZ LEVIN,		ATTN: LAUREN C. KISS, ESQ	200 WEST 41ST STREET, 17TH FLOOR			NEW YORK	NY	10036	lkiss@klestadt.com
GLOVSKY AND POPEO PC MINT LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. ONE FIRM OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. ONE FIRM OLY MIYOKO SATO, ESQ. ONE FINANCIAL CENTER MINT, LEVIN. COHN. FERRS. ONE FIRM OLY MIXOKO BARRANDO NA CITY. MIXOKO BARRANDO CENTER MINT, LEVIN. COHN. FERRS. ONE FIRM OLY MIXOKO BARRANDO CENTER MINT, LEVIN. COHN. FERRS. ONE FIRM OLY MIXOKO BARRANDO CENTER MINT,	MEYER SUOZZI ENGLISH & KLEIN PC	ATTN HOWARD B KLEINBERG ESQ	990 STEWART AVENUE	SUITE 300		GARDEN CITY	NY	11530-9194	hkleinberg@msek.com
GLOVSKY AND POPEO PC MINTZ, LEVIN, COHN, FERRIS, COHN, FERRIS, COHN, FERRIS, CONSULTING, LLC ATTN: P. MIYOKO SATO, ESQ. ONE FINANCIAL CENTER 89 WASHINGTON AVENUE B9 WASHINGTON AVENUE B9 WASHINGTON AVENUE ALBANY NY 12234 Alison, Bianchi@nysed.gov LEGAL AFFAIRS 89 WASHINGTON AVENUE LEGAL AFFAIRS 89 WASHINGTON AVENUE B10LCATION ATTN ALISON B. BIANCHI, COUNSEL AND LEGAL AFFAIRS 89 WASHINGTON AVENUE B9 WASHINGTON AVENUE B10LCATION ATTN: P. MIYOKO SATO, ESQ. ALBANY NY 12234 Alison, Bianchi@nysed.gov LEGAL AFFAIRS phn. dogati@nysed.gov B10LCATION COMMISSIONER NY 10271 Peggy, Forber@ag.ny.gov ATTORINEY GENERAL CENERAL OFFICE OF THE NEW YORK STATE ATTN: P. MIYOKO SATO, ESQ. B9 WASHINGTON AVENUE B9 WASHINGTON NEW YORK NY 10271 Peggy, Forber@ag.ny.gov askdi@usdoj.gov ATTORINEY GENERAL CENERAL CENERAL ATTN: NEL BIYONA 49 ROY AVENUE ATTN: P. MIYOND BLVD, STE 1520 NEWARK NJ 07102 Bevine@scul.com SAUL EWING LLP ATTN DIPESH PATEL 1037 RAYMOND BLVD, STE 1520 NEWARK NJ 07102 bion.pfeiffer@stz.com		ATTN IAN A HAMMEL ESQ	ONE FINANCIAL CENTER			BOSTON	MA	02111	ihammel@mintz.com
GLOVSKY AND POPEO, PC NEW YORK STATE DEPARTMENT OF AND NEW YORK STATE DEPARTMENT OF COMMISSIONER FOR LEGAL AFFARS NEW YORK STATE DEPARTMENT OF COMMISSIONER NEW YORK STATE DEPARTMENT OF COMMISSIONER NEW YORK STATE DEPARTMENT OF COMMISSIONER SPECIAL OF THE NEW YORK STATE DEPARTMENT OF COMMISSIONER OFFICE OF THE NEW YORK STATE DEPARTMENT OF GENERAL OFFICE OF THE NEW YORK STATE DEPARTMENT OF GENERAL OFFICE OF THE NEW YORK STATE DEPARTMENT OF GENERAL OFFICE OF THE NEW YORK STATE DEPARTMENT OF JUSTICE GENERAL OFFICE OF THE UNITED STATES ATTON NEW YORK ATTON NEW GENERAL OFFICE OF THE UNITED STATES GENERAL OFFICE OF THE UNITED		ATTN ERIC R BLYTHE ESQ	ONE FINANCIAL CENTER			BOSTON	MA	02111	eblythe@mintz.com
EDUCATION AND LEGAL AFFAIRS NEW YORK STATE DEPARTMENT OF COMMISSIONER OFFICE OF THE NEW YORK STATE ERIC T SCHNEIDERMAN, ATTORNEY EDUCATION GENERAL OFFICE OF THE NEW YORK STATE ERIC T SCHNEIDERMAN, ATTORNEY EDUCATION GENERAL OFFICE OF THE UNITED STATES CHNERAL OFFICE OF THE NEW YORK NY 10271 Peggy-Forber@ag.ny.gov Oskdoj@usdoj.gov Oskdoj@u		ATTN: P. MIYOKO SATO, ESQ.	ONE FINANCIAL CENTER			BOSTON	MA	02111	msato@mintz.com
EDUCATION COMMISSIONER OFFICE OF THE NEW YORK STATE ATTORNEY GENERAL OFFICE OF THE NEW YORK STATE GENERAL OFFICE OF THE UNITED STATES GENERAL OFFICE OF THE UNITED STATES ATTORNEY GENERAL OFFICE OF THE UNITED STATES ATTORNEY GENERAL OFFICE OF THE UNITED STATES ATTORNEY GENERAL OFFICE OF THE UNITED STATES GENERAL OFFICE OF THE UNITED STATES ATTORNEY GENERAL OFFICE OF THE UNITED STATES ATTORNEY GENERAL OFFICE OF THE UNITED STATES ATTORNEY GENERAL OFFICE OF THE UNITED STATES GENERAL OFFICE OF THE UNITED STATES ATTORNEY GENERAL OFFICE OF THE UNITED STATES OFFICE OF THE UNITED STA				89 WASHINGTON AVENUE		ALBANY	NY	12234	Alison.Bianchi@nysed.gov
ATTORNEY GENERAL OFFICE OF THE UNITED STATES ATTORNEY OF JUSTICE ATTORNEY OF PENNSYLVANIA AVENUE, NW ACTORNEY GENERAL RSR CONSULTING, LLC ATTN: NEIL BIVONA 49 ROY AVENUE RSR CONSULTING, LLC ATTN: ROBERT S. ROSENFELD 49 ROY AVENUE MASSAPEQUA NY 11758 rsrosenfeld@rsrconsultingllc.com MASSAPEQUA NY 11758 rsrosenfeld@rsrconsultingllc.com MASSAPEQUA NY 11758 rsrosenfeld@rsrconsultingllc.com NEWARK NJ 07102 slevine@saul.com SAUL EWING LLP ATTN DIPESH PATEL 1037 RAYMOND BLVD, STE 1520 NEWARK NJ 07102 dpatel@saul.com SCHULTE ROTH & ZABEL LLP ATTN BRIAN D PFEIFFER 919 THIRD AVENUE NEW YORK NY 10022 brian.pfeiffer@srz.com			89 WASHINGTON AVENUE			ALBANY	NY	12234	john.dagati@nysed.gov
ATTORNEY GENERAL RSR CONSULTING, LLC ATTN: NEIL BIVONA 49 ROY AVENUE MASSAPEQUA NY 11758 nbivona@rsrconsultingllc.com MASSAPEQUA NY 11758 rsrosenfeld@rsrconsultingllc.com MASSAPEQUA NY 11758 rsrosenfeld@rsrconsultingllc.com MASSAPEQUA NY 11758 STOSENFELD ATTN SHARON L LEVINE 1037 RAYMOND BLVD, STE 1520 NEWARK NJ 07102 slevine@saul.com SAUL EWING LLP ATTN DIPESH PATEL 1037 RAYMOND BLVD, STE 1520 NEWARK NJ 07102 dpatel@saul.com SCHULTE ROTH & ZABEL LLP ATTN BRIAN D PFEIFFER 919 THIRD AVENUE NEW YORK NY 10022 brian.pfeiffer@srz.com			ATTN: PEGGY FARBER	120 BROADWAY, 24TH FLOOR		NEW YORK	NY	10271	Peggy.Farber@ag.ny.gov
RSR CONSULTING, LLC ATTN: ROBERT S. ROSENFELD 49 ROY AVENUE MASSAPEQUA NY 11758 rsrosenfeld@rsrconsultingllc.com SAUL EWING LLP ATTN SHARON L LEVINE 1037 RAYMOND BLVD, STE 1520 NEWARK NJ 07102 slevine@saul.com SAUL EWING LLP ATTN DIPESH PATEL 1037 RAYMOND BLVD, STE 1520 NEWARK NJ 07102 dpatel@saul.com SCHULTE ROTH & ZABEL LLP ATTN BRIAN D PFEIFFER 919 THIRD AVENUE NEW YORK NY 10022 brian.pfeiffer@srz.com		U.S. DEPARTMENT OF JUSTICE		950 PENNSYLVANIA AVENUE, NW		WASHINGTON	DC	20530-0001	askdoj@usdoj.gov
SAUL EWING LLP ATTN SHARON L LEVINE 1037 RAYMOND BLVD, STE 1520 NEWARK NJ 07102 slevine@saul.com SAUL EWING LLP ATTN DIPESH PATEL 1037 RAYMOND BLVD, STE 1520 NEWARK NJ 07102 dpatel@saul.com SCHULTE ROTH & ZABEL LLP ATTN BRIAN D PFEIFFER 919 THIRD AVENUE NEW YORK NY 10022 brian.pfeiffer@srz.com	RSR CONSULTING, LLC	ATTN: NEIL BIVONA	49 ROY AVENUE			MASSAPEQUA	NY	11758	nbivona@rsrconsultingllc.com
SAUL EWING LLP ATTN DIPESH PATEL 1037 RAYMOND BLVD, STE 1520 NEWARK NJ 07102 dpatel@saul.com SCHULTE ROTH & ZABEL LLP ATTN BRIAN D PFEIFFER 919 THIRD AVENUE NEW YORK NY 10022 brian.pfeiffer@srz.com	RSR CONSULTING, LLC	ATTN: ROBERT S. ROSENFELD	49 ROY AVENUE			MASSAPEQUA	NY	11758	rsrosenfeld@rsrconsulting c.com
SCHULTE ROTH & ZABEL LLP ATTN BRIAN D PFEIFFER 919 THIRD AVENUE NEW YORK NY 10022 brian.pfeiffer@srz.com	SAUL EWING LLP	ATTN SHARON L LEVINE	1037 RAYMOND BLVD, STE 1520			NEWARK	NJ	07102	slevine@saul.com
·	SAUL EWING LLP	ATTN DIPESH PATEL	1037 RAYMOND BLVD, STE 1520			NEWARK	NJ	07102	dpatel@saul.com
SCHULTE ROTH & ZABEL LLP ATTN: NEIL S. BEGLEY, ESQ. 919 THIRD AVENUE NEW YORK NY 10022 neil.begley@srz.com	SCHULTE ROTH & ZABEL LLP	ATTN BRIAN D PFEIFFER	919 THIRD AVENUE			NEW YORK	NY	10022	brian.pfeiffer@srz.com
	SCHULTE ROTH & ZABEL LLP	ATTN: NEIL S. BEGLEY, ESQ.	919 THIRD AVENUE			NEW YORK	NY	10022	neil.begley@srz.com

Name	Address1	Address2	Address3	Address4	City	State	Zip	Email
SECURITIES EXCHANGE COMMISSION	NEW YORK REGIONAL OFFICE	ATTN ANDREW CALAMARI, REGIONAL DIRECTOR	200 VESEY ST, STE 400		NEW YORK	NY	10281-1027	newyork@sec.gov; NYROBankruptcy@SEC.GOV
SILVERBERG P.C.	ATTN KARL SILVERBERG	320 CARLETON AVE, STE 6400			CENTRAL ISLIP	NY	11722	ksilverberg@silverbergpclaw.com
SILVERMANACAMPORA LLP	ATTN RONALD J FRIEDMAN ESQ	100 JERICHO QUADRANGLE, SUITE 300			JERICHO	NY	11753	RFriedman@SilvermanAcampora.com
SILVERMANACAMPORA LLP	ATTN GERARD R LUCKMAN, ESQ	100 JERICHO QUADRANGLE, SUITE 300			JERICHO	NY	11753	GLuckman@SilvermanAcampora.com
SILVERMANACAMPORA LLP	ATTN KENNETH P SILVERMAN EQS	100 JERICHO QUADRANGLE, SUITE 300			JERICHO	NY	11753	KSilverman@SilvermanAcampora.com
STIM & WARMUTH PC	ATTN GLENN P WARMUTH ESQ	2 EIGHTH ST			FARMINGVILLE	NY	11738	gpw@stim-warmuth.com
STIM & WARMUTH PC	ATTN PAULA J WARMUTH ESQ	2 EIGHTH ST			FARMINGVILLE	NY	11738	pjw@stim-warmuth.com
SYNCHRONY BANK	C/O PRA RECEIVABLES MANAGEMENT, LLC	PO BOX 41021			NORFOLK	VA	23541	claims@recoverycorp.com
UMB BANK, NATIONAL ASSOCIATION	ATTN: LAURA ROBERSON, SENIOR VICE PRESIDENT	2 SOUTH BROADWAY, SUITE 600			ST. LOUIS	МО	63102	laura.roberson@umb.com
UNITED STATES ATTORNEY	ATTN JAMES H KNAPP	ASSISTANT US ATTORNEY	EASTERN DISTRICT OF NEW YORK	610 FEDERAL PLAZA, 5TH FL	CENTRAL ISLIP	NY	11722	James.knapp@usdoj.gov
UNITED STATES DEPARTMENT OF EDUCATION	FINANCIAL SQUARE	ATTN CHRISTOPHER CURRY	32 OLD SLIP, 25TH FLOOR		NEW YORK	NY	10005	christopher.curry@ed.gov
WILMINGTON TRUST, NATIONAL ASSOCIATION	ATTN: JAY SMITH	25 SOUTH CHARLES STREET, 11TH FLOOR	MAIL CODE: MD2-C\$58		BALTIMORE	MD	21201	jhsmith@wilmingtontrust.com

EXHIBIT B

Name	Address 1	Address2	Address3	Address4	City	State	Zip
ACA FINANCIAL GUARANTY CORP	ATTN: CARL MCCARTHY, ESQ.	555 THEODORE FREMD AVENUE SUITE C-205			RYE	NY	10580
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN: RICHARD J. MCCORD	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN: THOMAS J. MCNAMARA	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554
DOWLING COLLEGE	ATTN: ROBERT S. ROSENFELD	150 IDLE HOUR BLVD.			OAKDALE	NY	11769
GARDEN CITY GROUP, LLC	ATTN: IRA NIKELSBERG	1985 MARCUS AVENUE			LAKE SUCCESS	NY	11042
GARFUNKEL WILD PC	ATTN ADAM T BERKOWITZ ESQ	111 GREAT NECK ROAD			GREAT NECK	NY	11021
INTERNAL REVENUE SERVICE	P.O. BOX 7346				PHILADELPHIA	PA	19101-7346
KLESTADT WINTERS JURELLER SOUTHARD & STEVENS, LLP	ATTN: SEAN C. SOUTHARD, ESQ	200 WEST 41ST STREET, 17TH FLOOR			NEW YORK	NY	10036
KLESTADT WINTERS JURELLER SOUTHARD & STEVENS, LLP	ATTN: LAUREN C. KISS, ESQ	200 WEST 41ST STREET, 17TH FLOOR			NEW YORK	NY	10036
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, PC	ATTN: ERIC R. BLYTHE, ESQ	ONE FINANCIAL CENTER			BOSTON	MA	02111
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, PC	ATTN: IAN A. HAMMEL, ESQ	ONE FINANCIAL CENTER			BOSTON	MA	02111
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, PC	ATTN: P. MIYOKO SATO, ESQ.	ONE FINANCIAL CENTER			BOSTON	MA	02111
NEW YORK STATE DEPARTMENT OF EDUCATION	ATTN ALISON B. BIANCHI, COUNSEL AND	DEPUTY COMMISSIONER FOR LEGAL AFFAIRS	89 WASHINGTON AVENUE		ALBANY	NY	12234
NEW YORK STATE DEPARTMENT OF EDUCATION	ATTN:DR. JOHN D'AGATI, DEPUTY COMMISSIONER	89 WASHINGTON AVENUE			ALBANY	NY	12234
NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY UNIT – TCD	BUILDING 8, ROOM 455	W.A. HARRIMAN STATE CAMPUS		ALBANY	NY	12227
NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY UNIT	P.O. BOX 5300			ALBANY	NY	12205-5300
OFFICE OF THE NEW YORK STATE ATTORNEY GENERAL	ERIC T SCHNEIDERMAN, ATTORNEY GENERAL	ATTN: PEGGY FARBER	120 BROADWAY, 24TH FLOOR		NEW YORK	NY	10271
OFFICE OF THE UNITED STATES ATTORNEY GENERAL	U.S. DEPARTMENT OF JUSTICE	ATTN:LORETTA E. LYNCH, ATTORNEY GENERAL	950 PENNSYLVANIA AVENUE, NW		WASHINGTON	DC	20530-0001
OFFICE OF THE UNITED STATES TRUSTEE	FOR THE EASTERN DISTRICT OF NEW YORK	ATTN: STAN YANG, ESQ., TRIAL ATTORNEY	ALFONSE D'AMATO FEDERAL COURTHOUSE	560 FEDERAL PLAZA	CENTRAL ISLIP	NY	11722
RSR CONSULTING, LLC	ATTN: NEIL BIVONA	49 ROY AVENUE			MASSAPEQUA	NY	11758
RSR CONSULTING, LLC	ATTN: ROBERT S. ROSENFELD	49 ROY AVENUE			MASSAPEQUA	NY	11758
SCHULTE ROTH & ZABEL LLP	ATTN: BRIAN D. PFEIFFER	919 THIRD AVENUE			NEW YORK	NY	10022
SCHULTE ROTH & ZABEL LLP	ATTN: NEIL S. BEGLEY, ESQ.	919 THIRD AVENUE			NEW YORK	NY	10022
SECURITIES AND EXCHANGE COMMISSION	NORTHEAST REGIONAL OFFICE	ATTN JOHN MURRAY	WOOLWORTH BUILDING	233 BROADWAY	NEW YORK	NY	10279
SECURITIES EXCHANGE COMMISSION	ATTN GENERAL COUNSEL	100 F ST NE			WASHINGTON	DC	20549-2000
SECURITIES EXCHANGE COMMISSION	NEW YORK REGIONAL OFFICE	ATTN ANDREW CALAMARI, REGIONAL DIRECTOR	200 VESEY ST, STE 400		NEW YORK	NY	10281-1027
SILVERBERG P.C.	ATTN KARL SILVERBERG	320 CARLETON AVENUE, SUITE 6400			CENTRAL ISLIP	NY	11722
SILVERMANACAMPORA LLP	ATTN RONALD J FRIEDMAN ESQ	100 JERICHO QUADRANGLE, SUITE 300			JERICHO	NY	11753

Name	Address1	Address2	Address3	Address4	City	State	Zip
SILVERMANACAMPORA LLP	ATTN GERARD R LUCKMAN, ESQ	100 JERICHO QUADRANGLE, SUITE 300			JERICHO	NY	11753
SILVERMANACAMPORA LLP	ATTN KENNETH P SILVERMAN EQS	100 JERICHO QUADRANGLE, SUITE 300			JERICHO	NY	11753
THE UNITED STATES ATTORNEY'S OFFICE	EASTERN DISTRICT OF NEW YORK	ATTN LONG ISLAND BANKRUPTCY PROCESSING	610 FEDERAL PLAZA, 5TH FLOOR		CENTRAL ISLIP	NY	11722-4454
UMB BANK, NATIONAL ASSOCIATION	ATTN: LAURA ROBERSON, SENIOR VICE PRESIDENT	2 SOUTH BROADWAY, SUITE 600			ST. LOUIS	МО	63102
UNITED STATES DEPARTMENT OF EDUCATION	OFFICE OF GENERAL COUNSEL	400 MARYLAND AVE., SW ROOM 6E353			WASHINGTON	DC	20202-2110
UNITED STATES DEPARTMENT OF EDUCATION	BANKRUPTCY LITIGATION SUPPORT	50 UNITED NATIONS PLZ STE 1200			SAN FRANCISCO	CA	94102-4918
UNITED STATES DEPARTMENT OF EDUCATION	FINANCIAL SQUARE	ATTN CHRISTOPHER CURRY	32 OLD SLIP, 25TH FLOOR		NEW YORK	NY	10005
WILMINGTON TRUST, NATIONAL ASSOCIATION	ATTN: JAY SMITH	25 SOUTH CHARLES STREET, 11TH FLOOR	MAIL CODE: MD2-CS58		BALTIMORE	MD	21201

EXHIBIT C

Name	Address1	Address2	Address3	Address4	City	State	Zip
ABSOLUTE PLUMBING OF LONG ISLAND, INC	90F KNICKERBOCKER AVENUE				BOHEMIA	NY	11716
ADAM MOTTOLA	137 CARLETON AVE				ISLIP TERRACE	NY	11752-2601
AO SERVICE INC	8 NEW YORK AVENUE				PORT JEFFERSON	NY	11776
CARRIER CORPORATION	PO BOX 4808 TR-5	OFFICE 401			SYRACUSE	NY	13221
DELILIAH CRAIG	14 DAWN CRESCENT				CENTRAL ISLIP	NY	11722
FINANCIAL PACIFIC LEASING, INC	3455 SOUTH 344TH WAY, SUITE 300				FEDERAL WAY	WA	98001
GERALD M OSHEA INC	4155 VETERANS HIGHWAY	SUITE 9			RONKONKOMA	NY	11779
L.I. HARDWARE	4155 VETERANS HIGHWAY	SUITE 9			RONKONKOMA	NY	11779
LEAF CAPITAL FUNDING LLC	2005 MARKET STREET, 14TH FLOOR				PHILADELPHIA	PA	19103
NEW YORK STATE DEPARTMENT OF LABOR	STATE OFFICE BUILDING	CAMPUS ROOM 500			ALBANY	NY	12240
NEW YORK STATE DEPARTMENT OF LABOR	BUILDING 12	W.A. HARRIMAN CAMPUS			ALBANY	NY	12240
POWERHOUSE MAINTENANCE, INC	D/B/A POWERHOUSE PAVING	2 WEST BEECH STREET			ISLIP	NY	11751
PREMIUM ASSIGNMENT CORPORATION	PO BOX 8800				TALLAHASSEE	FL	32314
PREMIUM ASSIGNMENT CORPORATION	3522 THOMASVILLE RD, SUITE 400				TALLAHASSEE	FL	32309
SIMPLEXGRINNELL LP	50 TECHNOLOGY DRIVE				WESTMINSTER	MA	01441
STERLING NATIONAL BANK	42 BROADWAY	4TH FLOOR			NEW YORK	NY	10004
TEQLEASE, INC	23801 CALABASAS ROAD, SUITE 101				CALABASAS	CA	91302
TM BIER & ASSOCIATES, INC	79 HAZEL STREET				GLEN COVE	NY	11542
TOSHIBA FINANCIAL SERVICES	1961 HIRST DRIVE				MOBERLY	МО	65270
UNIVERSAL TEMPERATURE CONTROLS LTD	1749 JULIA GOLDBACH AVENUE				RONKONKOMA	NY	11779
UNIVEST CAPITAL, INC	3220 TILLMAN DR STE 502				BENSALEM	PA	19020-2049
XEROX FINANCIAL SERVICES	45 GLOVER AVENUE				NORWALK	СТ	06856